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EXAMINER'S AMENDMENT

 An examiner's amendment to the record appears below. Should the changes and/or additions be unacceptable to applicant, an amendment may be filed as provided by 37 CFR 1.312. To ensure consideration of such an amendment, it MUST be submitted no later than the payment of the issue fee.

The application has been amended as follows:

In the specification:

- a) please change the abstract from 2 paragraphs to 1 paragraph by deleting the space between the two paragraphs:
- 2. The following is an examiner's statement of reasons for allowance:

Mizutani et al (JP 11-297344), the closest prior art reference, discloses a solid oxide fuel cell of honeycomb structure comprising: fuel electrode channels "14" with fuel electrodes (Ni-YSZ) and air electrode channels "16" with air electrodes (La1-xSrxMnO3) that are arranged alternately to be neighbored each other via partitioning walls of a honeycomb structure comprising a solid electrolyte material "11" (YSZ) arranged laterally and vertically in a matrix (See Abstract). However, Mizutani et al does not expressly teach fuel pole cells, air pole cells, and cooling air cells that are arranged in longitudinal and lateral directions so that the cells of the same type appear in every other location.

Any comments considered necessary by applicant must be submitted no later than the payment of the issue fee and, to avoid processing delays, should preferably Application/Control Number: 10/528,116

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accompany the issue fee. Such submissions should be clearly labeled "Comments on Statement of Reasons for Allowance."

Any inquiry concerning this communication or earlier communications from the examiner should be directed to Tony Chuo whose telephone number is (571)272-0717. The examiner can normally be reached on M-F. 9:00AM to 5:30PM.

If attempts to reach the examiner by telephone are unsuccessful, the examiner's supervisor, Patrick Ryan can be reached on (571) 272-1292. The fax phone number for the organization where this application or proceeding is assigned is 571-273-8300.

Information regarding the status of an application may be obtained from the Patent Application Information Retrieval (PAIR) system. Status information for published applications may be obtained from either Private PAIR or Public PAIR. Status information for unpublished applications is available through Private PAIR only. For more information about the PAIR system, see http://pair-direct.uspto.gov. Should you have questions on access to the Private PAIR system, contact the Electronic Business Center (EBC) at 866-217-9197 (toll-free). If you would like assistance from a USPTO Customer Service Representative or access to the automated information system, call 800-786-9199 (IN USA OR CANADA) or 571-272-1000.

TC

/Jonathan Crepeau/ Primary Examiner, Art Unit 1795